



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LUXEMBURG MUNICIPAL WATER UTILITY

Principal Office: 206 MAPLE STREET
LUXEMBURG, WI 54217

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DIANE JORGENSEN of
(Person responsible for accounts)

_____, Luxembourg Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/08/2003
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LUXEMBURG MUNICIPAL WATER UTILITY**Utility Address:** 206 MAPLE STREET
LUXEMBURG, WI 54217**When was utility organized?** 9/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS DIANE JORGENSEN**Title:** CLERK/TREASURER**Office Address:**206 MAPLE STREET
LUXEMBURG, WI 54217**Telephone:** (920) 845 - 2722**Fax Number:** (920) 845 - 2902**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR. THOMAS L. KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR. JIM HYNEK**Title:** CHAIRMAN**Office Address:**112 3RD STREET
LUXEMBURG, WI 54217**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. THOMAS L. KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 1/22/2003**Period covered by most recent audit:** JANUARY 1, 2002 TO DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR DAVID VANDENBUSH**Title:** SUPERINTENDENT**Office Address:**

206 MAPLE STREET

LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722**Fax Number:** (902) 845 - 2902**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JIM HYNEK, CHAIRMAN

MR LYLE JANDRIN

MR RON TLACHAC

MR DAVID VANDENBUSH, SUPERINTENDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	217,203	196,351	1
Operating Expenses:			
Operation and Maintenance Expense (401)	127,645	128,753	2
Depreciation Expense (403)	45,491	44,560	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,848	37,899	5
Total Operating Expenses	209,984	211,212	
Net Operating Income	7,219	(14,861)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,219	(14,861)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,676	2,489	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,676	2,489	
Total Income	12,895	(12,372)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	12,895	(12,372)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	350	350	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	19,483	22,984	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	19,833	23,334	
Net Income	(6,938)	(35,706)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	272,926	273,006	19
Balance Transferred from Income (433)	(6,938)	(35,706)	20
Miscellaneous Credits to Surplus (434)	34,638	35,626	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	300,626	272,926	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS	373	4
INTEREST ON SPECIAL ASSESSMENTS RECEIVABLE	5,303	5
Total (Acct. 419):	5,676	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	34,638	9
Total (Acct. 434):	34,638	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	217,203	0	0	0	217,203	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	217,203	0	0	0	217,203	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,648,759	2,612,010	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	589,865	543,764	2
Net Utility Plant	2,058,894	2,068,246	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	99,854	138,449	6
Special Funds (125)	0	0	7
Total Other Property and Investments	99,854	138,449	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50	50	8
Temporary Cash Investments (132)	189,956	171,987	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,792	11,026	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,016	17,857	14
Materials and Supplies (150)	7,982	9,032	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	21,789		17
Total Current and Accrued Assets	248,585	209,952	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,051	1,401	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,051	1,401	
Total Assets and Other Debits	2,408,384	2,418,048	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	226,291	226,291	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	300,626	272,926	23
Total Proprietary Capital	526,917	499,217	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	371,831	429,818	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	371,831	429,818	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,671	6,874	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,870	2,892	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,541	9,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,500,095	1,479,247	38
Total Liabilities and Other Credits	2,408,384	2,418,048	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,648,759	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,648,759	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	589,865	0	0	0	9
Total Accumulated Provision	589,865	0	0	0	
Net Utility Plant	2,058,894	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	543,764				543,764	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,491				45,491	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,428				1,428	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	46,919	0	0	0	46,919	13
Debits during year						14
Book cost of plant retired	818				818	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	818	0	0	0	818	19
Balance End of Year	589,865	0	0	0	589,865	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,982	9,032	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,982	9,032	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water revenue bond 1989	350	428	1,051	1
Total			1,051	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	226,291	1
Changes during year (explain):		
NONE		2
Balance end of year	226,291	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. notes 1994	10/01/1994	10/01/2004	5.53%	32,023	1
G.O. notes 1995	12/21/1995	12/21/2005	5.25%	15,620	2
G.O. notes 1997	12/01/1997	12/01/2007	4.48%	59,839	3
G.O. NOTES 1999	04/01/1999	04/01/2005	4.43%	110,000	4
G.O. NOTES 2000	12/01/2000	12/01/2010	4.94%	124,320	5
G.O. NOTES 2002	11/07/2002	11/07/2012	3.50%	22,500	6
G.O. notes 1993	11/15/1993	11/15/2003	4.50%	7,529	7
Total for Account 223				371,831	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	36,848	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	36,848	
Taxes paid during year:		
County, state and local taxes	34,269	6
Social Security taxes	2,411	7
PSC Remainder Assessment	168	8
Other (explain):		
NONE		9
Total payments and other debits	36,848	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water revenue bond	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. notes 1989	0			0	2
G.O. notes 1993	83	621	662	42	3
G.O. notes 1994	682	2,520	2,730	472	4
G.O. notes 1995	29	1,061	1,067	23	5
G.O. notes 1997	273	3,228	3,270	231	6
G.O. NOTES 1999	1,265	4,678	5,060	883	7
G.O. NOTES 2000	560	6,665	6,716	509	8
G.O. NOTES 2002		710		710	9
Subtotal	2,892	19,483	19,505	2,870	
Other long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	2,892	19,483	19,505	2,870	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,479,247	0	0	0	0	1,479,247	1
Add credits during year:							
For Services	3,455					3,455	2
For Mains	17,393					17,393	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,500,095	0	0	0	0	1,500,095	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	99,854	2
Total (Acct. 124):	99,854	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,792	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,792	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
4TH QUARTER PUBLIC FIRE PROTECTION	18,016	12
Total (Acct. 145):	18,016	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,630,384	0	0	0	2,630,384	1
Materials and Supplies	8,507	0	0	0	8,507	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	566,814	0	0	0	566,814	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,489,671	0	0	0	1,489,671	6
Other (specify):						
NONE					0	7
Average Net Rate Base	582,406	0	0	0	582,406	
Net Operating Income	7,219	0	0	0	7,219	8
Net Operating Income as a percent of						
Average Net Rate Base	1.24%	N/A	N/A	N/A	1.24%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	226,291	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	286,776	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	513,067	
Net Income		
Net Income	(6,938)	5
Percent Return on Proprietary Capital	-1.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 24, 2003

Mrs. Diane Jorgensen, Clerk/Treasurer
Luxemburg Municipal Water Utility
206 Maple Street
Luxemburg, WI 54217

2002 Analytical Review DWCCA-3240-ELE

Dear Mrs. Jorgensen:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for Plant on Page F-6 of the prior year report. The difference results in an underpayment of the 2002 Property Tax Equivalent. The difference is moot since the property tax equivalent was forgiven; however, please use the correct amount in the future.
2. On Page W-7, an other tax rate - local is reported. Head Note No. 5 to this schedule requests an explanation of any other tax rate. Please provide an explanation and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	215,010	1
Total Sales of Water	215,010	
Other Operating Revenues		
Forfeited Discounts (470)	1,105	2
Other Water Revenues (474)	1,088	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,193	
Total Operating Revenues	217,203	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	83,512	5
General Operating Expenses (680-690)	44,133	6
Total Operation and Maintenance Expenses	127,645	
Other Operating Expenses		
Depreciation Expense (403)	45,491	7
Amortization Expense (404)		8
Taxes (408)	36,848	9
Total Other Operating Expenses	82,339	
Total Operating Expenses	209,984	
NET OPERATING INCOME	7,219	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	27	167	1
Commercial	3	467	586	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	494	753	
Metered Sales to General Customers (461)				
Residential	687	34,629	92,777	4
Commercial	97	16,747	33,998	5
Industrial	5	7,164	9,580	6
Total Metered Sales to General Customers (461)	789	58,540	136,355	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		70,715	8
Other Sales to Public Authorities (464)	12	2,936	7,187	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	807	61,970	215,010	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	70,715	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	70,715	
Forfeited Discounts (470):		
Customer late payment charges	1,105	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,105	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,088	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,088	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,513	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	24,208	3
Chemicals (630)	4,431	4
Supplies and Expenses (640)	7,525	5
Repairs of Water Plant (650)	24,652	6
Transportation Expenses (660)	183	7
Total Plant Operation and Maintenance Expenses	83,512	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,454	8
Office Supplies and Expenses (681)	3,934	9
Outside Services Employed (682)	9,085	10
Insurance Expense (684)	7,120	11
Employees Pensions and Benefits (686)	5,540	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	44,133	
Total Operation and Maintenance Expenses	127,645	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		34,638	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		369	2
Net property tax equivalent		34,269	
Social Security		2,411	3
PSC Remainder Assessment		168	4
Other (specify): NONE			5
Total tax expense		36,848	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234784				3
County tax rate	mills		7.999658				4
Local tax rate	mills		0.000000				5
School tax rate	mills		9.741592				6
Voc. school tax rate	mills		1.898219				7
Other tax rate - Local	mills		5.408046				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.282299				10
Less: state credit	mills		1.270961				11
Net tax rate	mills		24.011338				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.000000				14
Combined School Tax Rate	mills		11.639811				15
Other Tax Rate - Local	mills		5.408046				16
Total Local & School Tax	mills		17.047857				17
Total Tax Rate	mills		25.282299				18
Ratio of Local and School Tax to Total	dec.		0.674300				19
Total tax net of state credit	mills		24.011338				20
Net Local and School Tax Rate	mills		16.190848				21
Utility Plant, Jan. 1	\$	2,512,592	2,512,592				22
Materials & Supplies	\$	9,558	9,558				23
Subtotal	\$	2,522,150	2,522,150				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,522,150	2,522,150				26
Assessment Ratio	dec.		0.848221				27
Assessed Value	\$	2,139,341	2,139,341				28
Net Local & School Rate	mills		16.190848				29
Tax Equiv. Computed for Current Year	\$	34,638	34,638				30
Tax Equivalent per 1994 PSC Report	\$	34,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	34,638					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	149,581		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	150,581	0	
PUMPING PLANT			
Land and Land Rights (320)	276		12
Structures and Improvements (321)	168,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,329		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	284,394	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,104		23
Total Water Treatment Plant	5,104	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			149,581	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	150,581	
PUMPING PLANT				
Land and Land Rights (320)			276	12
Structures and Improvements (321)			168,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			115,329	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	284,394	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,104	23
Total Water Treatment Plant	0	0	5,104	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	412,610		26
Transmission and Distribution Mains (343)	1,386,138	25,880	27
Fire Mains (344)	0		28
Services (345)	177,619	3,454	29
Meters (346)	45,680	4,733	30
Hydrants (348)	145,267	3,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,167,314	37,567	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,143		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,474		39
Total General Plant	4,617	0	
Total utility plant in service directly assignable	2,612,010	37,567	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,612,010	37,567	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			412,610	26
Transmission and Distribution Mains (343)			1,412,018	27
Fire Mains (344)			0	28
Services (345)			181,073	29
Meters (346)	818		49,595	30
Hydrants (348)			148,767	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	818	0	2,204,063	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,143	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			3,474	39
Total General Plant	0	0	4,617	
Total utility plant in service directly assignable	818	0	2,648,759	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	818	0	2,648,759	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,621	6,621	1
February			6,367	6,367	2
March			7,136	7,136	3
April			7,070	7,070	4
May			7,951	7,951	5
June			8,155	8,155	6
July			9,839	9,839	7
August			8,981	8,981	8
September			8,938	8,938	9
October			8,316	8,316	10
November			6,748	6,748	11
December			7,891	7,891	12
Total annual pumpage	0	0	94,013	94,013	
Less: Water sold				61,970	13
Volume pumped but not sold				32,043	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				2,990	16
Volume related to equipment/system malfunction				12,000	17
Non-utility volume NOT included in water sales				540	18
Total volume not sold but accounted for				15,530	19
Volume pumped but unaccounted for				16,513	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				433	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Lawn watering due to dry period.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				165	26
Date of minimum: 11/1/2002					27
Total KWH used for pumping for the year				315,236	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CEDAR ST	1	496	18	158,000	No	1
MAIN ST	2	420	19	172,000	Yes	2
MARCKS LN	3	355	19	288,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER	NO 2	NO 3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	FAIRBANKS	5
Year Installed	1990	1986	1990	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	150	225	8
Pump Motor or Standby Engine Mfr	LEROI	U S	U S	9
Year Installed	1945	1986	1990	10
Type	PROPANE	ELECTRIC	ELECTRIC	11
Horsepower	5	25	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 1			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	120			21
Pump Motor or Standby Engine Mfr	U S			22
Year Installed	1990			23
Type	ELECTRIC			24
Horsepower	25			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1945	1990	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	5	30	10
			11
Total capacity in gallons (actual)	47,500	250,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	100.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	596	0	0	0	596	1
M	S	4.000	1,356	0	0	0	1,356	2
M	D	6.000	26,729	0	0	0	26,729	3
P	D	6.000	398	90	0	0	488	4
M	D	8.000	34,806	0	0	0	34,806	5
P	D	8.000	30,105	475	0	0	30,580	6
M	D	10.000	582	0	0	0	582	7
P	D	10.000	300	0	0	0	300	8
M	S	12.000	121	0	0	0	121	9
Total Within Municipality			94,993	565	0	0	95,558	
Total Utility			94,993	565	0	0	95,558	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	360	0	0	0	360		1
M	1.000	289	7	0	127	423	127	2
M	1.500	18	0	0	0	18		3
M	2.000	14	0	0	11	25	11	4
M	4.000	5	0	0	0	5		5
M	6.000	1	0	0	0	1		6
M	8.000	1	0	0	0	1		7
Total Utility		688	7	0	138	833	138	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	738	56	14	(1)	779	28	1
1.000	13	0	0	0	13	0	2
1.500	14	0	0	0	14	0	3
2.000	11	0	0	0	11	0	4
3.000	2	0	0	0	2	0	5
4.000	3	0	0	0	3	0	6
Total:	781	56	14	(1)	822	28	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	680	70	1	4	0	24	779	1
1.000	1	9	2	1	0	0	13	2
1.500	1	12	0	1	0	0	14	3
2.000	0	7	2	2	0	0	11	4
3.000	0	0	0	2	0	0	2	5
4.000	0	1	0	2	0	0	3	6
Total:	682	99	5	12	0	24	822	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	183	1		(1)	183	2
Total Fire Hydrants	183	1	0	(1)	183	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	183
Number of distribution system valves end of year:	245
Number of distribution valves operated during year:	97

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account (620) - Increase is due to increases in rates and increases in amount of power used.

Account (640) - Supplies expense increased due to numerous water samples sent out for analysis. 2002 total for water sampling is \$3,300.

Account (650) - Costs decreased due to fewer water main breaks and a decrease in costs for well maintenance.

Pumping and Purchased Water Statistics (Page W-10)

Loss attributed to equipment/system malfunction was caused by watermain breaks and hydrants leaking.

Water Mains (Page W-15)

Additions are financed by assessments to developers. The assessments are based upon actual cost.

Water Services (Page W-16)

Adjustments of 127 one inch services and 11 two inch services are to report utility-owned services not currently in use and not previously reported.

Services additions are financed by assessments to developers. The amount of the assessment is based upon actual cost.

Meters (Page W-17)

Meter adjustment is to report number of utility owned meters at actual number accounted for.

Hydrants and Distribution System Valves (Page W-18)

Hydrant adjustment of minus one is to agree total number of hydrants in service to actual count.

One half of all system valves were not operated during 2002. Utility personnel expect to operate additional system valves in 2003.
